

**EXHIBIT A****JOY M. MERCER, P.C.**

<b>Tab</b>	<b>Bill Date</b>	<b>Legal Fees</b>	<b>Costs</b>	<b>Total Fees and Costs</b>	<b>Hrs. JMM</b>	<b>Hrs. DAR</b>
1	10-01-07	\$2,737.50	\$68.44	\$2,805.94	7.3	-----
2	11-01-07	\$7,062.50	\$176.56	\$7,239.06	17.3	4.6
3	12-03-07	\$16,037.50	\$448.75	\$16,486.25	31.7	33.2
4	1-02-08	\$11,500.00	\$573.18	\$12,073.18	22.6	24.2
5	2-04-08	\$11,804.00	\$3,634.97	\$15,438.97	18.9	34.1
6	3-05-08	\$1,677.00	\$88.39	\$1,765.39	4.2	0.3
7	4-01-08	\$2,990.00	\$111.13	\$3,101.13	6.7	2.9
8	5-01-08	\$1,352.00	\$52.22	\$1,404.22	3.0	1.4
9	6-02-08	\$3,175.00	\$79.38	\$3,254.38	6.5	5.9
10	7-01-08	\$500.00	\$12.50	\$512.50	1.0	1.0
<b>Totals:</b>		\$58,835.50	\$5,245.52	<b>\$64,081.02</b>	119.2	107.6

JOY M. MERCER, P.C.  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue  
 Suite 220  
 West Orange NJ 07052

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 October 01, 2007  
 Account No: 167-11M  
 Statement No: 2223

Attn: Dr. Gary J. Rogal, M.D.

Re: Benefits Advice

Fees

		Rate	Hours	
09/02/2007	JMM			
	Review correspondence from C. Detrizio.	375.00	0.20	75.00
09/04/2007	JMM			
	Telephone conference with Dr. Casella re review of plan records, allocation of earnings and forfeitures; Draft notice and demand letter to M. Criscito; Review file.	375.00	1.60	600.00
09/05/2007	JMM			
	Review correspondence from trustees and C. Detrizio re demand letter to M. Criscito; Review, revise letter; Respond to C. Detrizio re trust accounting; Review plan on payment of expenses; Telephone conference with Dr. Rogal on the allocation of forfeitures and current year earnings.	375.00	1.40	525.00
09/16/2007	JMM			
	Draft correspondence to Dr. Rogal; Review correspondence.	375.00	0.10	37.50
09/17/2007	JMM			
	Telephone conference with Dr. Rogal re documents from trustee, missing funds, allocation of earnings.	375.00	0.10	37.50
09/20/2007	JMM			
	Review plan document re earnings allocations, timing of distributions, valuation date, separate accounts; Meeting with Dr. Rogal, Dr. Casella re potential issues, statute of limitations, fiduciary liability; Draft correspondence to C. Detrizio, J. Wells re DCC potential claims.	375.00	3.20	1,200.00
09/21/2007	JMM			
	Review, respond to correspondence (2) from Dr. Rogal re APC responsibility and liability.	375.00	0.40	150.00

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October 01, 2007

Account No: 167-11M

Statement No: 2223

Re: Benefits Advice

		Rate	Hours	
09/28/2007				
JMM	Telephone conference with Dr. Casella re follow up demand to Mario; Draft correspondence to C. Detrizio; Telephone conference with C. Detrizio re status and need for follow up on demand.	375.00	0.30	112.50
	For Current Services Rendered		7.30	2,737.50

Timekeeper  
Joy M. Mercer

Fee Summary

Hours	Rate	Total
7.30	\$375.00	\$2,737.50

Disbursements

09/30/2007	Telephone, Copy and Fax	68.44
	Total Disbursements	68.44
	Total Current Work	2,805.94
	Previous Balance	\$5,304.38

Payments

09/06/2007	Retainer	-10,000.00
	Credit Balance	-1,889.68
	Total Credit Balance	-1,889.68

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 November 01, 2007  
 Account No: 167-11M  
 Statement No: 2257

Attn: Dr. Gary J. Rogal, M.D.

Re: Benefits Advice

Fees

		Rate	Hours	
10/01/2007	JMM			
	Draft letter to A. Pope re request for records; Review ERISA record retention obligations; Review, revise letter; Draft e-mail to A. Pope.	375.00	2.20	825.00
10/09/2007	JMM			
	Telephone conference with Dr. Rogal re statements from Morgan Stanley; Review correspondence.	375.00	0.10	37.50
10/10/2007	JMM			
	Telephone conference with MS McCarty; Telephone conference with M. DeMichele (Morgan Stanley) re copies of records; Draft correspondence to Dr. Rogal, Dr Casella.	375.00	0.50	187.50
10/12/2007	JMM			
	Telephone conference with C. Detrizio re follow up on request for pension documents; Telephone conference with D. Pinto (Morgan Stanley) re request for records; Review correspondence, respond (2).	375.00	0.50	187.50
10/15/2007	JMM			
	Telephone conference with A. Pope re request for documents; Draft correspondence to DCC; Review correspondence; Telephone conference with M. DeMichele re document request; Consider claims issues.	375.00	0.80	300.00
10/16/2007	DAR			
	Correspond with M. DeMichele (Morgan Stanley) re plan documentation; Correspond with D. Pinto (Morgan Stanley) re Plan documentation; Office conference with JMM.	125.00	0.20	25.00
10/17/2007	JMM			
	Office conference with DAR re response from Morgan			

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Re: Benefits Advice

		Rate	Hours	
	Stanley; Review correspondence from T. Cassella, consider issues.	375.00	0.20	75.00
DAR	Telephone conference with D. DeFalco (Morgan Stanley) re status of document request, timing.	125.00	0.40	50.00
10/18/2007				
JMM	Telephone conference with C. Detrizio re proposed letter to Smith Barney; Telephone conference with Dr. Casella re back up on account, position with Smith Barney, Morgan Stanley, information from Bank; Telephone conference with Dr. Casella re demand to Morgan Stanley; Consider issues.	375.00	1.20	450.00
10/19/2007				
JMM	Telephone conference with M. Cobert re potential litigation; Telephone conference with G. Rogal re potential claim against Morgan Stanley; Draft correspondence to A. Pope; Telephone conference with D. DeFalco re receipt of records; Draft correspondence to Doctors, M. Cobert re Morgan Stanley documents; Draft demand letter to A. Pope re distribution and request for documents; Review plan on need for more time to determine benefit amount.	375.00	3.00	1,125.00
DAR	Correspond with D. DeFalco (Morgan Stanley) re receipt of requested documents; Office conference with JMM.	125.00	0.20	25.00
10/22/2007				
JMM	Review, revise letter to A. Pope on plan distributions; Review, respond to correspondence; Draft correspondence to trustees on demand letter; Office conference with DAR re information from Morgan Stanley; Review file; Respond to Dr. Casella on Plan Administrator.	375.00	1.90	712.50
DAR	Telephone conference with D. DeFalco re Wednesday receipt of required document; Telephone conference with Dr. Casella re letter request to Morgan Stanley; Office conference with JMM; Correspond with D. DeFalco re trustee address; Review plan document re plan administrator.	125.00	1.40	175.00
10/23/2007				
JMM	Telephone conference with Dr. Rogal re plan administrator; Review, revise letter to A. Pope; Office conference with DAR re response from Morgan Stanley.	375.00	0.70	262.50
DAR	Correspond with A. Pope re 3rd Demand for Documents; Telephone conference with D. DeFalco re status of document request; Correspond with Dr. Casella and Dr. Rogal re status of Morgan Stanley document request, meeting with M. Cobert on Thursday.	125.00	1.00	125.00

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Re: Benefits Advice

			Rate	Hours	
10/24/2007	JMM	Office conference with DAR re information from Morgan Stanley; Review correspondence from Dr. Torre re request for information; Review correspondence from Dr. Rogal; Draft correspondence to M. Cobert.	375.00	0.30	112.50
	DAR	Correspond with M. Cobert re meeting; Office conference with JMM re status of document requests from Morgan Stanley.	125.00	0.50	62.50
10/25/2007	JMM	Telephone conference with C. Detrizio (2) re status of plan claims, potential conflict conference with Dr. Rogal, Dr. Casella, M. Cobert, potential claim against Morgan Stanley, APC, insurance claims; Research ERISA statute of limitations; Draft correspondence to clients, Riker, M. Cobert.	375.00	3.80	1,425.00
10/26/2007	JMM	Telephone conference with S. Mints re information from Dr. Criscito; Office conference with DAR re recovery of documents from Morgan Stanley; Draft correspondence to S. Mints; Review file for document demands; Draft correspondence to client re contacts from S. Mints and Morgan Stanley.	375.00	1.30	487.50
10/28/2007	JMM	Review, respond to correspondence from Dr. Rogal, Dr. Casella, C. Detrizio, M. Cobert.	375.00	0.20	75.00
10/29/2007	JMM	Review correspondence from Dr. Casella, respond; Office conference with DAR re letter to Morgan Stanley; Review correspondence from D. DeFalco.	375.00	0.60	225.00
	DAR	Office conference with JMM; Review Casella summary of documents received from Morgan Stanley; Prepare requests to Morgan Stanley for additional documents.	125.00	0.70	87.50
10/31/2007	DAR	Telephone conference with Beth of M. Cobert's office re documents received from Morgan Stanley; Office conference with JMM.	125.00	0.20	25.00
		For Current Services Rendered		21.90	7,062.50

## Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	17.30	\$375.00	\$6,487.50
Debra A. Russenberger	4.60	125.00	575.00

Diagnostic and Clinical Cardiology, P.A.

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Re: Benefits Advice

Disbursements

10/31/2007	Telephone, Copy and Fax	176.56
	Total Disbursements	176.56
	Total Current Work	7,239.06
	Previous Balance	-\$1,889.68
	Balance Due	<u>\$5,349.38</u>
	Please Remit	<u>\$5,349.38</u>

JOY M. MERCER, P.C.  
 30 Columbia Turnpike - Suite 203  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

New Jersey Cardiology Associates  
 375 Mt. Pleasant Avenue  
 West Orange NJ 07052

Page: 1  
 December 03, 2007  
 Account No: 167-11M  
 Statement No: 2296

Attn: Dr. Gary J. Rogal, M.D.

Re: Plan Administration

		Fees	Rate	Hours	
11/02/2007	JMM	Review brokerage statements and notes; Draft correspondence to Dr Casella (2).	375.00	2.20	825.00
11/05/2007	JMM	Review correspondence on investment accounts; Telephone conference with C. Detrizio, J. Wells on fiduciary litigation.	375.00	0.30	112.50
11/06/2007	JMM	Office conference with DAR re account statements; Review materials; Conference with Dr. Casella, M. Cobert re potential claims; Review of information received.	375.00	3.70	1,387.50
11/07/2007	JMM	Review file; Draft correspondence to Morgan Stanley, APC, S. Mints re additional information; Draft notice and request for additional information to Smith Barney, Sovereign Bank; Telephone conference with M. Cobert, L. Witman re potential litigation; Office conference with DAR re plan records, letters requesting additional information.	375.00	3.50	1,312.50
	DAR	Research Form 1099-R, codes; Review documents for missing information; Office conference with JMM; Review file re document requests; Telephone conference with Dr. Casella re Smith Barney contact information; Office conference with JMM.	125.00	5.90	737.50
11/08/2007	JMM	Review, revise letters, telephone conference with M. Cobert, L. Witman, S. Charne, re: potential litigation; draft correspondence on follow up letters; office conference with DAR, review fidelity bond.	375.00	2.80	1,050.00
	DAR	Review files re document requests to Smith Barney, Morgan Stanley, Sovereign Bank, American Pension, S. Mints; [REDACTED] process, [REDACTED] Office conference with JMM.	125.00	3.60	450.00



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December 03, 2007

Account No: 167-11M  
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Re: Plan Administration

Date	Initials	Description	Rate	Hours	Amount
11/09/2007	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	DAR	Review files; Prepare correspondence to Smith Barney, Morgan Stanley, Sovereign Bank, American Pension, S. Mints.	125.00	3.00	375.00
11/12/2007	JMM	Meeting with L. Witman, S. Charme, M. Cobert, re: potential plan litigation, statute of limitations, coordination of DCC suit, review correspondence from Dr. Casella, telephone conference with Dr. Casella, re: preparation of documents, meeting with trustees and litigators.	375.00	3.80	1,425.00
11/13/2007	JMM	Review 5500 and worksheets.	375.00	0.80	300.00
11/14/2007	JMM	Meeting with Dr. Casella, Dr. Rogal, the trustees, L. Witman, S. Charme, M. Cobert, re: potential litigation; telephone conference with Detrizio, re: status; telephone conference with S. Mints, re: timeline for documents, review file, draft correspondence to client, counsel, review correspondence, review fidelity bond.	375.00	3.40	1,275.00
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11/15/2007	JMM	[REDACTED] office conference with S. Charme on withdrawal requests, notice of improper withdrawals; review correspondence from American Pension.	375.00	1.20	450.00
	DAR	Review files; Office conference with JMM and S. Charme re litigation issues.	125.00	2.50	312.50
11/16/2007	JMM	Review correspondence from Dr. Casella on Smith Barney account; telephone conference with M. Cobert, re: Smith Barney; review correspondence from Morgan Stanley; telephone conference with Dr. Casella, re: account information, trustee addition; draft correspondence to trustees, counsel on responses to document request.	375.00	1.50	562.50
	DAR	Review document requests, responses and documents produced; Prepare follow-up document requests American Pension, Morgan Stanley, Sheila Mints, Esq., Sovereign Bank, and Smith Barney.	125.00	2.90	362.50
11/18/2007	JMM	Review correspondence from Dr. Casella; send demand letters to S. Charme.	375.00	0.30	112.50




New Jersey Cardiology Associates

Re: Plan Administration

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Disbursements

11/30/2007	Telephone, Copy and Fax		448.75
	Total Disbursements		448.75
	Total Current Work	<i>\$ 16,486.25</i>	
	Previous Balance		\$5,349.38
	Balance Due		\$23,748.13
	Please Remit		\$23,748.13

**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue  
 Suite 220  
 West Orange NJ 07052

Page: 1  
 January 02, 2008  
 Account No: 167-11M  
 Statement No: 2324

Attn: Dr. Gary J. Rogal, M.D.

Re: Benefits Advice





Fees

		Rate	Hours	
12/03/2007	JMM	Review correspondence from APC.	375.00	0.20 75.00
12/04/2007	JMM	Telephone conference with S. Mints re response to document request; Draft correspondence to trustees; Office conference with DAR re follow up demand to Smith Barney.	375.00	0.40 150.00
	DAR	Review Smith Barney document production dated 11/28/07; Prepare additional document request; Office conference with JMM; Prepare letter to Dr. Casella re Smith Barney documents	125.00	3.70 462.50
12/05/2007	DAR	Review documents produced by American Pension Corporation; Correspond with Dr. Casella, M. Cobert and S. Charme re APC documents; Telephone conference with S. Charme re management of document productions; Office conference with JMM.	125.00	2.70 337.50
12/06/2007	JMM	Telephone conference with D. DeFalco re document request; Draft correspondence to Dr. Casella re participant account numbers; Review and reply.	375.00	0.50 187.50
	DAR	Review Smith Barney documents; Prepare reply; Office conference with JMM.	125.00	1.90 237.50
12/07/2007	JMM	Review correspondence from C. Detrizio re request for documents from APC; Draft correspondence; Office conference with DAR re correspondence to D. DeFalco; Review account records; Revise demand letter to Smith Barney; Office conference with DAR re materials provided by Smith Barney; Review file; Draft correspondence to Dr. Casella; Review correspondence from APC.	375.00	2.00 750.00

Diagnostic and Clinical Cardiology, P.A.

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Re: Benefits Advice

		Rate	Hours	
	DAR Review Smith Barney Account documents; Prepare follow-up letter to Smith Barney; correspond with D. DeFalco re participant names and account numbers; Office conference with JMM.	125.00	2.10	262.50
12/10/2007	JMM Telephone conference with B. Warnock re release of documents; Telephone conference with I. Bashi re missing records; Review, revise letter to Smith Barney demanding documents; Telephone conference with S. Charme re documents; Review, draft correspondence to trustees; Review correspondence from Dr. Casella.	375.00	1.20	450.00
	DAR Draft Letter to S. Charme, M. Cobert re APC document production; Office conference with JMM; Correspond with doctors, M. Cobert, S. Charme re additional documents, Smith Barney reply.	125.00	1.90	237.50
12/11/2007	JMM Review changes to demand letter; Telephone conference with S. Charme re letter to Smith Barney; Telephone conference with M. Cobert re Smith Barney demand, responsibility to diversify; Revise Smith Barney letter.	375.00	0.80	300.00
12/12/2007	JMM Telephone conference with B. Warnock re commingled account worksheet; Telephone conference with S. Charme re disclosure; Telephone conference with B. Warnock re back up account statements; Telephone conference with I. Bashi re 1099 forms and Smith Barney statements; Review correspondence from B. Warnock; Conference with M. Cobert re arbitration complaint, review plan, review ERISA provisions, discuss other concerns.	375.00	2.40	900.00
12/13/2007				
12/14/2007	JMM Review correspondence from Dr. Casella; Conference with I. Bashi re 5500; Telephone conference with S. Mints re documents; Draft correspondence to trustees on documents.	375.00	0.60	225.00
12/17/2007	JMM Telephone conference with S. Mints re document request, additional information; Review letter; Draft			

Diagnostic and Clinical Cardiology, P.A.

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 January 02, 2008  
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Re: Benefits Advice

		Rate	Hours	
	correspondence to trustees re response from S. Mints; Review correspondence from Morgan Stanley; Review correspondence; Telephone conference with Dr. Rogal; Draft correspondence to M. Cobert, trustees re Morgan Stanley role; Telephone conference with L. Cohn.	375.00	2.20	825.00
DAR	Telephone conference with L. Cohen re S. Mints production; Review APC production; Prepare additional document request; Office conference with JMM; Review Mints production; Review Morgan Stanley production.	125.00	3.40	425.00
12/18/2007				
DAR	Research re North American Venture Capital Fund; Office conference with JMM; Prepare letter to M. Cobert re Morgan Stanley production.	125.00	0.80	100.00
12/19/2007				
JMM	Office conference with DAR re information request from B. Warnock, follow up with Morgan Stanley; Telephone conference with Dr. Rogal; Telephone conference with L. Cohn.	375.00	0.60	225.00
DAR	Review APC production, 11/27/07 request; Review 1099s and claim forms; Prepare response; Office conference with JMM; Telephone conference with D. DeFalco re documents on individual accounts.	125.00	4.30	537.50
12/20/2007				
JMM	Conference with L. Cohn re Dr. communications; Review materials from S. Mints; Office conference with DAR re document request; Review I. Bashi notes on missing documents; Telephone conference with I. Bashi re distribution to Criscito, missing information; Draft letter to S. Mints re document request.	375.00	1.20	450.00
DAR	Review documents produced by S. Mints; Office conference with JMM; Conference with I. Bashi.	125.00	1.90	237.50
12/21/2007				
JMM	Review, revise letter to S. Mints re documents; Review, revise letter to B. Warnock; Telephone conference with L. Cohn re correspondence; Review I. Bashi's list of missing documents; Conference with I. Bashi re additional information needed; Draft correspondence to Dr. Casella, M. Cobert.	375.00	2.50	937.50
12/26/2007				
JMM	Review, respond to correspondence from Dr. Casella; Revise letter to S. Mints.	375.00	0.40	150.00
12/27/2007				
JMM	Review correspondence from S. Mints re documents; Send correspondence to S. Charme, M. Cobert; Telephone conference with S. Charme re response to			

Diagnostic and Clinical Cardiology, P.A.

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Re: Benefits Advice

		Rate	Hours	
	S. Mints; Draft letter to S. Mints; Conference with I. Bashi re Sovereign Bank statements; Review Sovereign statements; Draft letter to Sovereign; Review complaint against Morgan Stanley.	375.00	2.80	1,050.00
DAR	Correspond with S. Charme re fiduciary responsibilities cases; Office conference with JMM; Review file re Sovereign Bank statements.	125.00	0.90	112.50
12/28/2007				
JMM	Research; Draft reply to M. Cobert on arbitration complaint; Review plan; Review file for Sovereign documents; Conference with I. Bashi (3) re information from Dr. Casella, additional information required from Sovereign; Review 5500s; Draft correspondence to S. Mints re missing documents; Draft correspondence to Dr. Casella re participant statements and forms 5500s; Revise letter to S. Mints on document request; Review, respond to correspondence from Dr. Rogal; Draft letter to Sovereign Bank on missing information; Review account statements; Draft correspondence to I. Bashi re open issues; Draft correspondence to S. Charme re S. Mints; Draft correspondence to Dr. Casella re Sovereign accounts; Telephone conference with S. Mints re delivery.	375.00	4.60	1,725.00
DAR	Telephone call to D. DeFalco (Morgan Stanley) re status of response to document requests; Draft letter to S. Mints re document request.	125.00	0.60	75.00
12/31/2007				
JMM	Telephone conference with M. Cobert re FINRA complaint.	375.00	0.20	75.00
	For Current Services Rendered		<b>46.80</b>	<b>\$ 11,500.00</b>
Fee Summary				
Timekeeper			Hours	Rate
Joy M. Mercer	22.60		24.20	\$375.00
Debra A. Russenberger				125.00
				Total
				<b>\$ 8,475.00</b>
				3,025.00

Disbursements

11/09/2007	Federal Express	16.89
11/09/2007	Federal Express	23.94
11/09/2007	Federal Express	16.89
11/09/2007	Federal Express	16.89
11/09/2007	Federal Express	16.89
11/27/2007	Federal Express	16.89
11/27/2007	Federal Express	21.14
11/27/2007	Federal Express	14.50
11/27/2007	Federal Express	14.50
11/27/2007	Federal Express	14.50
12/04/2007	Federal Express	14.63

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Re: Benefits Advice

12/04/2007	Federal Express	14.63
12/04/2007	Federal Express	14.63
12/07/2007	Federal Express	24.26
12/12/2007	Federal Express	21.33
12/26/2007	Federal Express	13.79
12/31/2007	Telephone, Copy and Fax	296.88
	Total Disbursements	573.18

Total Current Work

\$12,073.18

Previous Balance

~~\$23,748.13~~Payments

12/11/2007 Payment

~~5,349.38~~

Balance Due

~~\$30,846.93~~

Please Remit

~~\$30,846.93~~

D/K

New amount



**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
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 Fax 973-377-5885  
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Attn: Dr. Gary J. Rogal, M.D.

Page: 1  
 February 04, 2008  
 Account No: 167-11M  
 Statement No: 2357



Re: Benefits Advice

Fees

		Rate	Hours	
01/02/2008	JMM			
	Review Morgan Stanley complaint; Telephone conference with Beth at M. Cobert's office; Draft correspondence to S. Charme re response to S. Mints; Telephone conference with S. Charme (2) re participant statements, response to S. Mints, account information to I. Bashi; Telephone conference with Dr. Casella re participant statements, response to S. Mints, other investment houses; Review account summary with Dr. Casella and S. Charme; Conference with I. Bashi re transfers to Sovereign Bank, 2nd account, other investment firms; Telephone conference with M. Cobert re complaint, fiduciary role of MS.	390.00	2.50	975.00
01/03/2008	JMM			
	Telephone conference with M. Cobert re MS complaint; Review documents from S. Mints; Telephone conference with M. Cobert re MS administration involvement; Telephone conference with S. Charme re lack of investment statements; Telephone conference with Dr. Casella re communications from MS, records of distributions; Conference with I. Bashi re deposits and withdrawals from Sovereign, MS distributions; Draft letter to S. Mints.	390.00	1.80	702.00
01/06/2008	JMM			
	Review, revise letters to Sovereign Bank, S Mints re missing documents.	390.00	0.50	195.00
01/07/2008	JMM			
	Review, revise letters to Sovereign Bank, S Mints re missing documents.	390.00	1.00	390.00
01/08/2008	JMM			
	Conference with S. Charme, L. Witman, I. Bashi, Pete re plan valuation reports; Telephone conference with			

Diagnostic and Clinical Cardiology, P.A.

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 February 04, 2008  
 Account No: 167-11M  
 Statement No: 2357

Re: Benefits Advice

		Rate	Hours	
	Dr. Casella re census information, timing of deposits; Review file re open issues from APC.	390.00	2.20	858.00
DAR	Review file; Review prior document request to S. Mints; Draft response to S. Mints re request for information; Office conference with JMM; Telephone conference with D. DeFalco's office re non receipt of documents promised; Office conference with JMM; Correspond with Dr. Casella re Mints production cover letter.	130.00	5.50	715.00
01/09/2008				
JMM	Telephone conference with S. Charme re information from Dr. Casella, S. Mints, APC; Conference with I. Bashi re Morgan Stanley information; Telephone conference with Beth at M. Cobert's office re Morgan Stanley spreadsheets; Telephone conference with M. Cobert re APC documents; Telephone conference with L. Witman, I. Bashi re census information, timing of deposits; Review employee census information from Dr. Casella; Review, revise letter to S. Mints re missing documents; Draft correspondence to S. Charme, Dr. Casella re request to S. Mints; Telephone conference with S. Charme re request; Telephone conference with I. Bashi re missing documents; Telephone conference with B. Warnock (APC) re 2006 valuation, 2000 distributions, old loan, participant statements; Draft memo to file and circulate.	390.00	3.70	1,443.00
DAR	Review Morgan Stanley account records re Charles Schwab account information; Office conference with JMM; Correspond with Dr. Casella, M. Cobert, and S. Charme re S. Mints letter.	130.00	3.90	507.00
01/10/2008				
JMM	Review correspondence from S. Charme, Dr. Casella; Review changes per M. Cobert; Telephone conference with S. Charme re request for new information from S. Mints; Review, revise letter; Review status report; Office conference with DAR re outstanding information; Draft letter to Smith Barney.	390.00	1.40	546.00
DAR	Review correspondence from M. Cobert, S. Charme re Mints document request; Review Mints request; Office conference with JMM; Review documents requests, documents produced; Prepare status report; Office conference with JMM; Prepare follow-up letter to Smith Barney re document requests.	130.00	6.40	832.00
01/11/2008				
JMM	Telephone conference with M. Coccoziello (Sovereign Bank) re additional information; Telephone conference with Dr. Casella re responses from Sovereign Bank, Morgan Stanley, S. Mints, request to APC; Telephone conference with B. Warnock re files; Draft memo to all on contacts; Draft memo on Sovereign Bank			

Diagnostic and Clinical Cardiology, P.A.

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 February 04, 2008  
 Account No: 167-11M  
 Statement No: 2357

Re: Benefits Advice

		Rate	Hours	
	conversation.	390.00	1.10	429.00
DAR	Telephone conference with D. DeFalco (Morgan Stanley) (2) re whereabouts of documents; Telephone conference with M. Wagner (Smith Barney) re status of document requests; Telephone conference with Sovereign Bank re status of document requests; Office conference with JMM; Correspond with Dr. Casella, M. Cobert, S. Charme re status of Morgan Stanley document requests.	130.00	1.60	208.00
01/14/2008				
JMM	Telephone conference with D. Moore (Sovereign Bank) re response to request; Review correspondence from Dr. Casella; Draft correspondence.	390.00	0.30	117.00
DAR	Review correspondence from S. Mints re document requests; Office conference with JMM; Correspond with Dr. Casella, M. Cobert, S. Charme re Mints letter; Review file re Smith Barney 1099; Correspond with D. Moore (Sovereign Bank) re document requests, 1099; Office conference with JMM.	130.00	4.30	559.00
01/15/2008				
JMM	Office conference with DAR re review Morgan Stanley documents, obtain APC documents.	390.00	0.30	117.00
DAR	Correspond with S. Charme re Morgan Stanley Documents; Office conference with JMM; Telephone conference with M. Cobert re Morgan Stanley documents; Telephone conference with S. Charme re processing of MS documents; Telephone conference with Dr. Casella re MS document ; Office conference with JMM; Telephone conference with B. Warnock (APC) re logistics for document duplication; Telephone conference with S. Charme re logistics for copying APC documents; Telephone conference with M. Cobert's office re copying of APC; Telephone conference with MCD re copying logistics.	130.00	5.60	728.00
01/16/2008				
JMM	Telephone conference with S. Charme re Morgan Stanley documents, recovery of additional materials, litigation support.	390.00	0.30	117.00
DAR	Telephone conference with MCD re receipt and processing of APC documents; Office conference with JMM.	130.00	0.80	104.00
01/17/2008				
DAR	Review correspondence from B. Warnock; Telephone conference with JMM re APC documents; Correspond with S. Charme.	130.00	1.20	156.00
01/21/2008				
DAR	Telephone conference with MCD re return of APC			

Diagnostic and Clinical Cardiology, P.A.

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 February 04, 2008  
 Account No: 167-11M  
 Statement No: 2357

Re: Benefits Advice

		Rate	Hours	
	original documents; Telephone conference with B. Warnock re confirming return of original document from MCD.	130.00	0.40	52.00
01/22/2008				
JMM	Telephone conference with S. Charme (2) re APC role; Telephone conference with B. Warnock re recalculations; Telephone conference with Dr. Casella re 2007 plan administration; Review correspondence; Draft correspondence to I. Bashi re 2007 distributions; Draft correspondence to Dr. Casella.	390.00	1.20	468.00
DAR	Telephone conference with D. DeFalco re production of canceled checks; Telephone conferences with S. Charme (4) re APC document production; Correspond with Dr. Casella, M. Cobert, S. Charme re APC 1/16/08 Foggio documents; Telephone conference with MCD (4) re duplication of APC documents.	130.00	1.90	247.00
01/23/2008				
JMM	Review correspondence from B. Warnock re amendment; Draft correspondence to S. Charme; Telephone conference with S. Charme re APC and 2007 administration; Draft correspondence to Dr. Casella; Telephone conference with B. Warnock re assistance.	390.00	0.80	312.00
01/25/2008				
JMM	Telephone conference with Dr. Casella re distributions from plan, tax id #s, notice on distribution process; Office conference with DAR re follow up; Draft correspondence on S. Mints response.	390.00	0.40	156.00
DAR	Correspond with Dr. Casella, M. Cobert, S. Charme re correspondence from B. Warnock (APC).	130.00	0.50	65.00
01/29/2008				
JMM	Telephone conference with D. DeFalco re request for documents; Draft correspondence to S. Charme, M. Cobert, re Morgan Stanley; Review correspondence from D. DeFalco.	390.00	0.40	156.00
DAR	Telephone conference with D. Moore (Sovereign Bank) re status of response to document requests; Correspond with S. Mints re response to document request past due as of 1.25.08; Correspond with D. DeFalco re status of canceled checks to be produced; Office conference with JMM.	130.00	1.20	156.00
01/30/2008				
DAR	Office conference with JMM; Correspond with Dr. Casella, M. Cobert. S. Charme re amended 5500 from APC; Review correspond from S. Charme.	130.00	0.80	104.00
JMM	Draft correspondence to S. Charme re request for information; Review file; Review plan on timing of			

Diagnostic and Clinical Cardiology, P.A.

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February 04, 2008

Account No: 167-11M

Statement No: 2357

Re: Benefits Advice

		Rate	Hours	
	distributions.	390.00	0.80	312.00
01/31/2008				
JMM	Draft correspondence to Dr. Casella re distributions.	390.00	0.20	78.00
	For Current Services Rendered		53.00	11,804.00

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	18.90	\$390.00	\$7,371.00
Debra A. Russenberger	34.10	130.00	4,433.00

Disbursements

01/07/2008	Federal Express	24.86
01/08/2008	Federal Express	15.83
01/10/2008	Federal Express	23.42
01/22/2008	Photocopy charges - MCD	624.08
01/24/2008	Photocopy charges - APC	293.93
01/29/2008	Photocopy charges - Morris Cty Duplicating - APC and Morgan Stanley documents	2,357.75
01/31/2008	Telephone, Copy and Fax	295.10
	Total Disbursements	3,634.97
	Total Current Work	15,438.97
	Previous Balance	<del>\$30,846.93</del>

3 SETS made

Payments

01/21/2008	Payment	-18,398.75 ✓
	Balance Due	<u><del>\$27,887.15</del></u>
	Please Remit	<u>\$27,887.15</u>

15,438.97

2 payments

7719.48
7719.49
<u>15,438.97</u>

**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue  
 Suite 220  
 West Orange NJ 07052

Page: 1  
 March 05, 2008  
 Account No: 167-11M  
 Statement No: 2390

Attn: Dr. Gary J. Rogal, M.D.

Re: Benefits Advice

Fees

		Rate	Hours	
02/01/2008	JMM Telephone conference with DAR re S. Mints response, consider response.	390.00	0.20	78.00
02/04/2008	JMM Review correspondence from S. Mints; Telephone conference with S. Charme.	390.00	0.20	78.00
02/05/2008	JMM Telephone conference with S. Charme re response to S. Mints, follow up with Smith Barney and Sovereign, MS paperwork; Telephone conference with Dr. Casella re MS process, notice to all investment providers re consents for distributions; Draft correspondence to Dr. Casella re distributions from plan accounts; Review file.	390.00	1.40	546.00
02/06/2008	JMM Contact Sovereign Bank re requested materials.	390.00	0.10	39.00
02/07/2008	JMM Telephone conference with Dr. Rogal re timing of contributions.	390.00	0.10	39.00
02/08/2008	JMM Telephone conference with D. Godet, Sovereign Bank re failure to respond; Review file, outline outstanding issues.	390.00	0.10	39.00
02/18/2008	JMM Review correspondence from Smith Barney; Telephone conference with S. Charme.	390.00	0.20	78.00
02/19/2008	JMM Telephone conference with S. Charme re response from Smith Barney, other potential costs than fiduciary breach, potential plan disqualification, plan account			

Diagnostic and Clinical Cardiology, P.A.

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March 05, 2008

Account No: 167-11M

Statement No: 2390

Re: Benefits Advice

	Rate	Hours	
balance differences on APC reports vs 5500, distributions to Mario, reporting, ERISA reporting requirements, (0.5); Research ERISA disclosure to DOL on litigation, 5500 penalty (0.5); telephone conference with S. Charme re information to S Mints (2 calls) (0.2); Draft correspondence to S. Charme re disclosure to DOL, failure to report penalty (0.3); Draft correspondence to all on Smith Barney response; Review 1999 statement (0.2); Review, respond to correspondence from Dr. Casella (n/c); Review letter from Mints; Draft correspondence to S. Charme on letter from Mints(0.2); Telephone conference with S. Charme re underreporting on Smith Barney (n/c).	390.00	1.90	741.00
02/25/2008 DAR Prepare correspondence to M. Cobert, S. Charme re Smith Barney documents.	130.00	0.30	39.00
For Current Services Rendered		4.50	1,677.00

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	4.20	\$390.00	\$1,638.00
Debra A. Russenberger	0.30	130.00	39.00

Disbursements

02/25/2008	Federal Express	23.23
02/25/2008	Federal Express	23.23
02/29/2008	Telephone, Copy and Fax	41.93
	Total Disbursements	<u>88.39</u>
	Total Current Work	1,765.39
	Previous Balance	\$27,887.15

Payments

02/19/2008	Payment	-12,448.18
02/25/2008	Payment (1/2 of 15,438.97 (#2357)	-7,719.48
	Total Payments	-20,167.66
	Balance Due	<u>\$9,484.88</u>
	Please Remit	<u>\$9,484.88</u>



**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue  
 Suite 220  
 West Orange NJ 07052

Attn: Dr. Gary J. Rogal, M.D.

Re: Benefits Advice

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 April 01, 2008  
 Account No: 167-11M  
 Statement No: 2416

		<u>Fees</u>	Rate	Hours	
03/11/2008	JMM	Telephone conference with Dr. Casella re distributions without benefit election forms, letter to brokers.	390.00	0.10	39.00
03/12/2008	JMM	Review correspondence.	390.00	0.20	78.00
03/13/2008	JMM	Review correspondence; Draft letters to brokers on plan distributions; Draft correspondence to Dr. Casella.	390.00	1.80	702.00
03/14/2008	JMM	Review correspondence from Dr. Casella; Revise letters to brokers on plan asset transfers; Review plan on NRD.	390.00	0.70	273.00
03/19/2008	DAR	Telephone conference with S. Charme re APC documents (2); Office conference with JMM.	130.00	0.10	13.00
03/20/2008	JMM	Telephone conference with L. Lipset re rollover by Dr. Levy; Draft correspondence to Dr. Casella, Dr. Rogal.	390.00	0.40	156.00
03/21/2008	JMM	Review complaint from S. Charme; Draft and respond to correspondence from M. Cobert re Morgan Stanley answer.	390.00	1.40	546.00
	DAR	Review complaint; Office conference with JMM.	130.00	0.90	117.00
03/24/2008	JMM	Review complaint; Telephone conference with S. Charme re revised complaint, notice to DOL; Review ERISA; Draft correspondence to S. Charme re notice.	390.00	0.80	312.00
	DAR	Review Complaint; Office conference with JMM.	130.00	1.00	130.00



Diagnostic and Clinical Cardiology, P.A.

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April 01, 2008

Account No: 167-11M

Statement No: 2416

Re: Benefits Advice

		Rate	Hours	
03/25/2008				
DAR	Review Smith Barney account statements re w/d and deposit of \$800,000 distribution incorrectly made; Office conference with JMM; Correspond with S. Charme re Smith Barney account records.	130.00	0.90	117.00
JMM	Draft correspondence to Dr. Rogal re correction of distributions; Review revised complaint; Telephone conference with S. Charme re complaint; Review file; Office conference with DAR; Review Smith Barney account statement.	390.00	1.30	507.00
	For Current Services Rendered		9.60	2,990.00

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	6.70	\$390.00	\$2,613.00
Debra A. Russenberger	2.90	130.00	377.00

Disbursements

03/14/2008	Federal Express	18.19
03/14/2008	Federal Express	18.19
03/31/2008	Telephone, Copy and Fax	74.75
	Total Disbursements	111.13
	Total Current Work	3,101.13
	Previous Balance	\$9,484.88

Payments

03/10/2008	Payment	-7,719.49
03/31/2008	Payment	-1,765.39
	Total Payments	-9,484.88
	Balance Due	<u>\$3,101.13</u>
	Please Remit	<u>\$3,101.13</u>

**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue  
 Suite 220  
 West Orange NJ 07052

Page: 1  
 May 01, 2008  
 Account No: 167-11M  
 Statement No: 2481

Attn: Dr. Gary J. Rogal, M.D.

Re: Benefits Advice

Fees

			Rate	Hours	
04/02/2008	JMM	Review and respond to correspondence from Dr. Rogal; Telephone conference with M. Cobert re potential settlement.	390.00	0.10	39.00
04/03/2008	JMM	Telephone conference with L. Cohn re DOL/IRS filing of complaint.	390.00	0.10	39.00
04/04/2008	JMM	Review, respond to multiple correspondence from Dr .Rogal; Telephone conference with M. Cobert re potential settlement.	390.00	1.00	390.00
04/07/2008	JMM	Telephone conference with S. Charme re earnings.	390.00	0.30	117.00
04/08/2008	JMM	Telephone conference with S. Charme (2) re earnings calculations; Draft correspondence on alternative assumptions; Review correspondence from S. Charme; Draft reply on counsel.	390.00	0.40	156.00
04/15/2008	JMM	Telephone conference with M. Cobert re settlement offer; Telephone conference with S. Feit re comfort with potential loss.	390.00	0.60	234.00
04/17/2008	JMM	Telephone conference with L. Witman re estimate of costs to fix IRS problems.	390.00	0.30	117.00
04/30/2008	DAR	Telephone conference with S. Charme (2) re request for Sovereign Bank Documents; Review files; Telephone conference with S. Feit; Office conference			

Diagnostic and Clinical Cardiology, P.A.

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May 01, 2008

Account No: 167-11M

Statement No: 2481

Re: Benefits Advice

	with JMM.	Rate	Hours	
JMM	Office conference with DAR re documents to S. Feit;	130.00	1.40	182.00
	Review documents.	390.00	0.20	78.00
	For Current Services Rendered		4.40	1,352.00

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	3.00	\$390.00	\$1,170.00
Debra A. Russenberger	1.40	130.00	182.00

Disbursements

04/09/2008	Federal Express	18.42
04/30/2008	Telephone, Copy and Fax	33.80
	Total Disbursements	52.22
	Total Current Work	1,404.22
	Previous Balance	\$3,101.13
	Balance Due	\$4,505.35
	Please Remit	\$4,505.35

*DW*

**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue - Suite 220  
 West Orange NJ 07052

Page: 1  
 June 02, 2008  
 Account No: 183-04M  
 Statement No: 2499

Attn: Dr. Gary Rogal

Re: ERISA Litigation

Fees

			Rate	Hours	
05/01/2008	DAR	Correspond with M. Cobert, S. Charme re MS e-mail on trustees; Office conference with JMM.	125.00	1.30	162.50
05/13/2008	JMM	Telephone conference with S. Charme re motion to dismiss, position with respect to taking plan assets.	375.00	0.40	150.00
05/15/2008	JMM	Draft correspondence to S. Charme re need to recover cost of fixing plan administrative errors; Prepare for potential audit; Research; Draft correspondence to S. Charme on legal requirements to take a distribution.	375.00	0.80	300.00
05/16/2008	JMM	Prepare response to S. Charme re distribution process, impact of failure to follow, prohibited transaction and impact; Review plan; Research.	375.00	3.60	1,350.00
	DAR	Review files re NRA, in- service distributions and M. Criscito DOB; Office conference with JMM.	125.00	1.70	212.50
05/19/2008	JMM	Office conference with DAR; Review plan documents re in service withdrawals; Review Kern motion; Draft correspondence (2) to S. Charme on M. Criscito's distributions, need for return.	375.00	1.70	637.50
	DAR	Review plan documents re historical normal retirement age, NRA, in-service distributions; Office conference with JMM.	125.00	2.90	362.50
		For Current Services Rendered		12.40	3,175.00

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	6.50	\$375.00	\$2,437.50
Debra A. Russenberger	5.90	125.00	737.50

Diagnostic and Clinical Cardiology. P.A.

Re: ERISA Litigation

Page: 2  
June 02, 2008  
Account No: 183-04M  
Statement No: 2499

Disbursements

05/31/2008	Telephone, Copy and Fax	79.38
	Total Disbursements	<u>79.38</u>
	Total Current Work	3,254.38
	Balance Due	<u>\$3,254.38</u> ✓
	Please Remit	<u>\$3,254.38</u>

**JOY M. MERCER, P.C.**  
 30 Columbia Turnpike  
 Florham Park, NJ 07932  
 973-377-0500  
 Fax 973-377-5885  
 Tax ID# 20-0335096

Diagnostic and Clinical Cardiology, P.A.  
 769 Northfield Avenue - Suite 220  
 West Orange NJ 07052

Page: 1  
 July 01, 2008  
 Account No: 183-04M  
 Statement No: 2531

Attn: Dr. Gary Rogal

Re: ERISA Litigation

Fees

		Rate	Hours	
06/03/2008				
JMM	Telephone conference with M. Cobert re release of documents; Review documents that were obtained, privilege issue.	375.00	0.50	187.50
DAR	Review files; Telephone conference with JMM, M. Cobert re document productions; Office conference with JMM.	125.00	1.00	125.00
06/16/2008				
JMM	Telephone conference with L. Witman re VCP submission; Telephone conference with S. Feit re IRS submission on correction, need to revise 5500s; Telephone conference with S. Charme re estimate to correct plan administration.	375.00	0.50	187.50
	For Current Services Rendered		2.00	500.00

Fee Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Joy M. Mercer	1.00	\$375.00	\$375.00
Debra A. Russenberger	1.00	125.00	125.00

Disbursements

06/30/2008	Telephone, Copy and Fax	12.50
	Total Disbursements	12.50
	Total Current Work	512.50
	Previous Balance	\$3,254.38

Payments

06/30/2008	Payment	-3,254.38
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Diagnostic and Clinical Cardiology. P.A.

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July 01, 2008

Account No: 183-04M

Statement No: 2531

Re: ERISA Litigation

Balance Due

\$512.50

Please Remit

\$512.50

pay by  
7/1/08

07/01/08